

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
FLORENCE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

SUSANN ALLEN, and
RACHEL D. WATSON,

Defendants.

Civil No. 4:13-cv-197-RBH

PERMANENT INJUNCTION BY STIPULATION AND CONSENT


Plaintiff, the United States of America, and Defendant, Susann Allen, stipulate and agree as follows:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Susann Allen and others under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Allen admits for purposes of this injunction that the Court has personal jurisdiction over her and subject matter jurisdiction over this matter but without admitting any of the other allegations in the complaint.
3. Allen waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 without further notice and agrees to be bound by its terms.
4. Allen further understands and agrees that:
 - a. This Permanent Injunction by Stipulation and Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against her in this matter;

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- b. Allen waives any right she may have to appeal from this Permanent Injunction by Stipulation and Consent;
 - c. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction by Stipulation and Consent;
 - d. If Allen violates this injunction, she may be subject to civil and criminal sanctions for contempt of court;
 - e. The United States may conduct full post judgment discovery to monitor compliance with this injunction; and
 - f. Entry of this Permanent Injunction by Stipulation and Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Allen from contesting her liability in any other matter or proceeding.
- I. Accordingly, it is hereby STIPULATED, ORDERED, and ADJUDGED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, that defendant Allen and any other person or entity acting in concert and/or participation with her are PERMANENTLY ENJOINED from directly or indirectly, by use of any means or instrumentalities:
- A. preparing or assisting in the preparation or filing of federal income tax returns, amended returns, and other related documents and forms for others;


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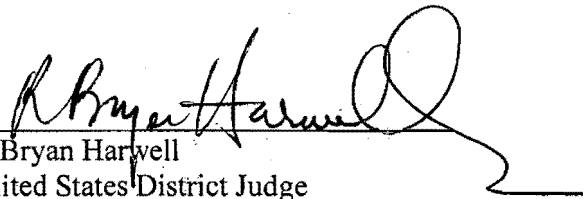
- B. preparing or assisting in the preparation or filing of federal tax returns that they know will result in the understatement of any tax liability or the overstatement of federal tax refunds;
- C. engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701; and
- D. engaging in any other conduct which substantially interferes with the proper administration and enforcement of internal revenue laws.

- II. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that Allen, within thirty (30) days of entry of this Permanent Injunction by Stipulation and Consent, send at her own expense by certified mail, return receipt requested, an executed copy of this Permanent Injunction by Stipulation and Consent to each employer for whom she prepared federal income tax returns or any other federal tax forms for others after January 1, 2008;
- III. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that Allen, within thirty (30) days of entry of this Permanent Injunction by Stipulation and Consent turn over to the United States copies of all returns or claims for refund that she prepared for customers after January 1, 2008 that are in her possession, custody, or control;
- IV. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that Allen, within thirty (30) days of entry of this Permanent Injunction by Stipulation and Consent, turn over to the United States a list with the name, address and telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom she prepared returns after January 1, 2008, to the extent she is in possession, custody, or control of such information;

- V. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that Allen, within forty-five (45) days of entry of this Permanent Injunction by Stipulation and Consent, file with the Court a sworn certificate stating that she has complied with paragraphs II, III, and IV of this Permanent Injunction by Stipulation and Consent;
- VI. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that Allen maintain records of her compliance with paragraphs II, III, and IV of this Permanent Injunction by Stipulation and Consent, which may be produced to the Court, if requested, or to the United States pursuant to paragraph VII, below; and
- VII. It is FURTHER STIPULATED, ORDERED, and ADJUDGED that the Court shall retain jurisdiction to enforce this injunction and that the United States is permitted to monitor Allen's compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

IT IS SO ORDERED

February 8, 2013
Florence, South Carolina


R. Bryan Harwell
United States District Judge

United States v. Susann Allen and Rachel D. Watson, No. 4:13-cv-00197-RBH

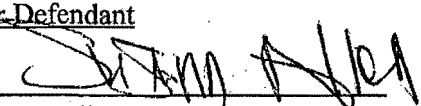
This Permanent Injunction by Stipulation and Consent is consented to and submitted by:

For Plaintiff

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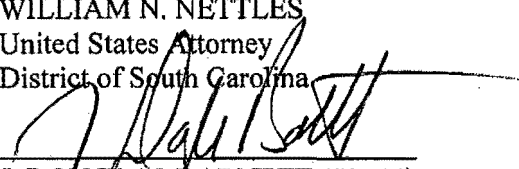
For Defendant


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Dated: 2/5/13

— and —

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Dated: 2/7/13